

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Major Department**  
**as of Four Months Through 10/31/15**

See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget (b) vs Actual		
	FY 2015	FY 2016	Favorable / (Unfavorable)	FY 2016	FY 2016	Favorable / (Unfavorable)
	Actual thru Oct	Actual thru Oct	thru Oct 2015 vs 2014	Budget Fiscal Year	Actual thru Oct	thru Oct Annual Budget
<b>Revenues</b>						
Real Property Tax	90,955,092.84	91,841,461.12	886,368.28	93,663,454.00	91,841,461.12	(1,821,992.88)
Personal Property Tax	5,327,233.11	4,306,879.94	(1,020,353.17)	8,883,766.00	4,306,879.94	(4,576,886.06)
Payment in Lieu of Tax	3,063,582.98	3,698,582.98	635,000.00	3,705,047.00	3,698,582.98	(6,464.02)
Discount	(1,075,898.22)	204.06	1,076,102.28	-	204.06	204.06
Interest & Penalties	60,766.01	35,360.40	(25,405.61)	735,172.00	35,360.40	(699,811.60)
Income Tax	2,304,061.66	2,766,640.92	462,579.26	53,900,000.00	2,766,640.92	(51,133,359.08)
License & Permits	260,854.75	286,623.20	25,768.45	2,014,825.00	286,623.20	(1,728,201.80)
Federal Grants	53,667.16	115,777.13	62,109.97	1,004,637.00	115,777.13	(888,859.87)
State Grants	414,125.77	377,429.99	(36,695.78)	6,018,632.93	377,429.99	(5,641,202.94)
Other Intergovernmental	132,923.66	163,894.50	30,970.84	1,335,886.00	163,894.50	(1,171,991.50)
Charges for Services	549,089.31	978,177.31	429,088.00	3,581,701.00	978,177.31	(2,603,523.69)
Recordation	1,589,787.39	1,566,933.80	(22,853.59)	5,000,000.00	1,566,933.80	(3,433,066.20)
Investment Earnings	28,087.42	42,369.67	14,282.25	250,000.00	42,369.67	(207,630.33)
Contributions & Other	91,023.07	158,029.21	67,006.14	386,668.00	158,029.21	(228,638.79)
Transfers	2,115,000.00	-	(2,115,000.00)	1,749,000.00	-	(1,749,000.00)
<b>Total Revenues</b>	<b>105,869,396.91</b>	<b>106,338,364.23</b>	<b>468,967.32</b>	<b>182,228,788.93</b>	<b>106,338,364.23</b>	<b>(75,890,424.70)</b>
<b>Expenditures</b>						
COUNTY EXECUTIVE	54,963.58	59,440.29	(4,476.71)	186,310.00	59,440.29	126,869.71
COUNTY COUNCIL	98,196.55	98,113.57	82.98	404,545.00	98,113.57	306,431.43
ADMINISTRATOR	139,377.51	126,916.46	12,461.05	320,201.00	126,916.46	193,284.54
HUMAN RESOURCES	552,635.60	587,054.24	(34,418.64)	1,228,126.00	587,054.24	641,071.76
CIRCUIT COURT	720,894.09	758,776.31	(37,882.22)	2,473,080.00	758,776.31	1,714,303.69
STATE'S ATTORNEY'S OFFICE	647,423.15	676,168.36	(28,745.21)	2,176,294.00	676,168.36	1,500,125.64
YOUTH PANEL	24,648.90	21,120.45	3,528.45	-	21,120.45	(21,120.45)
ORPHAN'S COURT	7,563.75	8,656.36	(1,092.61)	35,039.00	8,656.36	26,382.64
BOARD OF ELECTIONS	143,477.59	96,402.56	47,075.03	887,678.00	96,402.56	791,275.44
FINANCE	953,327.95	949,974.71	3,353.24	2,773,345.00	949,974.71	1,823,370.29
LIQUOR BOARD	56,827.26	60,904.07	(4,076.81)	224,340.00	60,904.07	163,435.93
PLANNING & ZONING	296,924.84	306,124.21	(9,199.37)	1,049,668.00	306,124.21	743,543.79
MAINTENANCE	1,075,261.02	1,264,618.61	(189,357.59)	4,005,477.00	1,264,618.61	2,740,858.39
INFORMATION SYSTEMS	277.22	-	277.22	-	-	-
LEGAL SERVICES	36,633.74	49,343.82	(12,710.08)	176,842.00	49,343.82	127,498.18
GENERAL GOVERNMENT	-	-	-	-	-	-
LAW ENFORCEMENT	6,435,155.94	6,308,091.53	127,064.41	20,297,390.00	6,308,091.53	13,989,298.47
EMERGENCY SERVICES	5,169,382.96	5,253,991.73	(84,608.77)	13,721,509.44	5,253,991.73	8,467,517.71
PERMITS & INSPECTIONS	301,353.32	289,449.22	11,904.10	1,051,977.00	289,449.22	762,527.78
ANIMAL CONTROL	300,000.00	240,000.00	60,000.00	660,000.00	240,000.00	420,000.00
PUBLIC WORKS	3,683,859.88	2,841,605.45	842,254.43	11,838,506.00	2,841,605.45	8,996,900.55
PUBLIC HEALTH	874,933.46	927,731.97	(52,798.51)	3,538,248.00	927,731.97	2,610,516.03
MD SCHOOL BLIND/ADULT DAYCARE	-	-	-	42,328.00	-	42,328.00
SOCIAL SERVICES	631,625.12	531,348.28	100,276.84	2,106,965.49	531,348.28	1,575,617.21
BOARD OF EDUCATION	25,392,788.09	26,444,947.25	(1,052,159.16)	80,553,713.00	26,444,947.25	54,108,765.75
CECIL COLLEGE	4,848,264.00	3,904,883.00	943,381.00	9,002,240.00	3,904,883.00	5,097,357.00
NON-PROFIT AGENCIES	88,447.00	88,447.00	-	88,447.00	88,447.00	-
PARKS & RECREATION	229,499.14	238,073.83	(8,574.69)	1,409,089.00	238,073.83	1,171,015.17
LIBRARIES	1,517,973.00	1,559,555.68	(41,582.68)	4,785,667.00	1,559,555.68	3,226,111.32
AGRICULTURE	263,023.55	354,608.10	(91,584.55)	613,148.00	354,608.10	258,539.90
ECONOMIC DEVELOPMENT	302,663.81	346,515.77	(43,851.96)	1,075,695.00	346,515.77	729,179.23
JUDGEMENT & LOSSES	952.40	-	952.40	10,000.00	-	10,000.00
GRANTS TO MUNICIPALITIES	659,940.16	664,183.84	(4,243.68)	671,363.00	664,183.84	7,179.16
DEBT SERVICE - PRINCIPAL	7,188,859.68	6,690,102.93	498,756.75	9,211,821.00	6,690,102.93	2,521,718.07
DEBT SERVICE - INTEREST	2,081,942.79	1,704,844.01	377,098.78	5,531,365.00	1,704,844.01	3,826,520.99
OPERATING TRANSFER	555,713.00	-	555,713.00	1,451,481.00	-	1,451,481.00
<b>Total Expenditures</b>	<b>65,334,810.05</b>	<b>63,451,993.61</b>	<b>1,882,816.44</b>	<b>183,601,897.93</b>	<b>63,451,993.61</b>	<b>120,149,904.32</b>
<b>Revenues over Expenditures</b>	<b>40,534,586.86</b>	<b>42,886,370.62</b>	<b>2,351,783.76</b>	<b>(1,373,109.00)</b> (b)	<b>42,886,370.62</b>	<b>44,259,479.62</b>

**Notes:**

- (a) October includes pro-rata estimates and accrual calculations which may be revised after 2016 Yearend Adjustments.
- (b) For FY 2016 Budget, the difference between revenue over expenditures is equal to the budgeted use of Fund Balance.
- (c) Budget numbers are presented as full year budget.

**Cecil County MD**  
**General Fund**  
**Revenues & Expenditures by Category**  
**as of Four Months Through 10/31/15**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2015 Actual thru Oct	FY 2016 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2015 vs 2014	FY 2016 Budget Fiscal Year	FY 2016 Actual thru Oct	Favorable / (Unfavorable) thru Oct Annual Budget
<b>Revenues</b>						
Real Property Tax	90,955,092.84	91,841,461.12	886,368.28	93,663,454.00	91,841,461.12	(1,821,992.88)
Personal Property Tax	5,327,233.11	4,306,879.94	(1,020,353.17)	8,883,766.00	4,306,879.94	(4,576,886.06)
Payment in lieu of Tax	3,063,582.98	3,698,582.98	635,000.00	3,705,047.00	3,698,582.98	(6,464.02)
Discount	(1,075,898.22)	204.06	1,076,102.28	-	204.06	204.06
Interest & Penalties	60,766.01	35,360.40	(25,405.61)	735,172.00	35,360.40	(699,811.60)
Special Assessments	-	-	-	-	-	-
Income Tax	2,304,061.66	2,766,640.92	462,579.26	53,900,000.00	2,766,640.92	(51,133,359.08)
License & Permits	260,854.75	286,623.20	25,768.45	2,014,825.00	286,623.20	(1,728,201.80)
Federal Grants	53,667.16	115,777.13	62,109.97	1,004,637.00	115,777.13	(888,859.87)
State Grants	414,125.77	377,429.99	(36,695.78)	6,018,632.93	377,429.99	(5,641,202.94)
Other Intergovernmental	132,923.66	163,894.50	30,970.84	1,335,886.00	163,894.50	(1,171,991.50)
Charges for Services	549,089.31	978,177.31	429,088.00	3,581,701.00	978,177.31	(2,603,523.69)
Recordation	1,589,787.39	1,566,933.80	(22,853.59)	5,000,000.00	1,566,933.80	(3,433,066.20)
Investment Earnings	28,087.42	42,369.67	14,282.25	250,000.00	42,369.67	(207,630.33)
Contributions & Other	91,023.07	158,029.21	67,006.14	386,668.00	158,029.21	(228,638.79)
Transfers	2,115,000.00	-	(2,115,000.00)	1,749,000.00	-	(1,749,000.00)
<b>Total Revenues</b>	<b>105,869,396.91</b>	<b>106,338,364.23</b>	<b>468,967.32</b>	<b>182,228,788.93</b>	<b>106,338,364.23</b>	<b>(75,890,424.70)</b>
<b>Expenditures</b>						
Salary & Fringe	12,733,391.72	12,653,995.26	79,396.46	39,731,498.00	12,653,995.26	27,077,502.74
Professional & Related Services	3,661,019.09	3,396,312.46	264,706.63	14,030,100.32	3,396,312.46	10,633,787.86
Supplies & Materials	2,775,572.29	2,581,539.17	194,033.12	11,181,927.93	2,581,539.17	8,600,388.76
Utilities	305,779.53	310,864.28	(5,084.75)	1,339,396.00	310,864.28	1,028,531.72
Training & Related	136,820.82	130,877.98	5,942.84	674,769.68	130,877.98	543,891.70
Capital Outlay	557,624.19	186,718.74	370,905.45	1,995,860.00	186,718.74	1,809,141.26
Debt Service	-	-	-	12,000.00	-	12,000.00
Special Purpose	158,818.42	176,989.81	(18,171.39)	616,895.00	176,989.81	439,905.19
Debt Service - Principal	7,188,859.68	6,690,102.93	498,756.75	9,211,821.00	6,690,102.93	2,521,718.07
Debt Service - Interest	2,081,942.79	1,704,844.01	377,098.78	5,531,365.00	1,704,844.01	3,826,520.99
Transfers & Intergovernment	35,734,981.52	35,619,748.97	115,232.55	99,276,265.00	35,619,748.97	63,656,516.03
<b>Total Expenditures</b>	<b>65,334,810.05</b>	<b>63,451,993.61</b>	<b>1,882,816.44</b>	<b>183,601,897.93</b>	<b>63,451,993.61</b>	<b>120,149,904.32</b>
<b>Revenues over Expenditures</b>	<b>40,534,586.86</b>	<b>42,886,370.62</b>	<b>2,351,783.76</b>	<b>(1,373,109.00)</b>	<b>42,886,370.62</b>	<b>44,259,479.62</b>

(b)

**Notes:**

- (a) October includes pro-rata estimates and accrual calculations which may be revised after 2016 Yearend Adjustments.
- (b) For FY 2016 Budget, the difference between revenue over expenditures is equal to the budgeted use of Fund Balance.
- (c) Budget numbers are presented as full year budget.

**Cecil County MD**  
**General Fund**  
**Transfers & Intergovernment**  
**as of Four Months Through 10/31/15**  
See Note (a) as to limitations  
(Unaudited)

	Current Year vs Prior Year Actual			Current Year Budget vs Actual		
	FY 2015 Actual thru Oct	FY 2016 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2015 vs 2014	FY 2016 Budget Fiscal Year	FY 2016 Actual thru Oct	Favorable / (Unfavorable) thru Oct Annual Budget
<b>Allocation Regular</b>						
Planning & Zoning	-	-	-	-	-	-
Law Enforcement	-	-	-	30,072.00	-	30,072.00
Volunteer Fire Departments	2,451,329.48	2,476,242.14	(24,912.66)	2,476,243.00	2,476,242.14	0.86
Department of Public Works	-	-	-	440,000.00	-	440,000.00
Animal Control	300,000.00	240,000.00	60,000.00	660,000.00	240,000.00	420,000.00
Health Department	871,341.38	919,459.31	(48,117.93)	3,356,211.00	919,459.31	2,436,751.69
MD School for Blind	-	-	-	8,091.00	-	8,091.00
Adult Daycare	-	-	-	34,237.00	-	34,237.00
Social Services	45,000.00	45,000.00	-	85,000.00	45,000.00	40,000.00
Domestic Violence	9,925.00	10,300.00	(375.00)	34,000.00	10,300.00	23,700.00
Board of Education	24,056,991.00	25,269,011.00	(1,212,020.00)	75,807,033.00	25,269,011.00	50,538,022.00
Cecil Community College	4,800,120.00	3,856,043.00	944,077.00	8,706,940.00	3,856,043.00	4,850,897.00
Non-Profit Agencies	88,447.00	88,447.00	-	88,447.00	88,447.00	-
Libraries	1,517,973.00	1,559,555.68	(41,582.68)	4,678,667.00	1,559,555.68	3,119,111.32
Agricultural Extension Service	103,899.50	194,508.00	(90,608.50)	194,508.00	194,508.00	-
Soil Conservation	48,562.00	48,562.00	-	48,562.00	48,562.00	-
Gypsy Moth	-	-	-	15,000.00	-	15,000.00
<b>Total Allocation Regular</b>	<b>34,293,588.36</b>	<b>34,707,128.13</b>	<b>(413,539.77)</b>	<b>96,663,011.00</b>	<b>34,707,128.13</b>	<b>61,955,882.87</b>
<b>Operating Transfers</b>						
General Capital Projects	350,000.00	-	350,000.00	-	-	-
Housing Voucher	-	-	-	23,049.00	-	23,049.00
Senior Services	-	-	-	1,428,432.00	-	1,428,432.00
Task Force	-	-	-	-	-	-
Confiscated Funds	713.00	-	713.00	-	-	-
Library Capital Projects	205,000.00	-	205,000.00	-	-	-
College Capital Projects	-	-	-	-	-	-
<b>Total Operating Transfers</b>	<b>555,713.00</b>	<b>-</b>	<b>555,713.00</b>	<b>1,451,481.00</b>	<b>-</b>	<b>1,451,481.00</b>
State Fee-Property Tax Admin	225,740.00	248,437.00	(22,697.00)	490,410.00	248,437.00	241,973.00
Tax Rebate	659,940.16	664,183.84	(4,243.68)	664,184.00	664,183.84	0.16
Bank Tax Distribution	-	-	-	7,179.00	-	7,179.00
<b>Total Transfers &amp; Intergov</b>	<b>35,734,981.52</b>	<b>35,619,748.97</b>	<b>115,232.55</b>	<b>99,276,265.00</b>	<b>35,619,748.97</b>	<b>63,656,516.03</b>

**Notes:**

- (a) October includes pro-rata estimates and accrual calculations which may be revised after 2016 Yearend Adjustments.
- (b) Budget numbers are presented as full year budget.

**Cecil County MD**  
**General Fund**  
**Balance Sheet**  
**as of Four Months Through 10/31/15**

See Note (a) as to limitations  
(Unaudited)

	<u>Prior Year</u>	<u>Current Year</u>	<u>Prior Yearend</u>
	<u>10/31/14</u>	<u>10/31/15</u>	<u>06/30/15</u>
<b><u>ASSETS</u></b>			
Cash	13,835,187.29	25,235,805.12	14,807,429.00
Cash - Time Deposits	67,533,319.82	31,939,165.42	2,089,608.00
Less: Amounts due other Funds	<u>(29,316,437.87)</u>	<u>(4,199,026.91)</u>	<u>-</u>
Net Cash	52,052,069.24	52,975,943.63	16,897,037.00
Receivables	31,302,047.98	29,821,455.07	21,511,364.00
Due from Other Governments	55,116.45	106,267.33	14,133,898.00
Other Assets	<u>461,194.27</u>	<u>505,710.54</u>	<u>516,381.00</u>
Total Assets	<u>83,870,427.94</u>	<u>83,409,376.57</u>	<u>53,058,680.00</u>
<b><u>LIABILITIES</u></b>			
Accounts Payable	1,776,657.88	469,982.50	2,663,997.00
Unavailable/Unearned Revenue	473,474.28	681,197.73	7,698,879.00
Other Liabilities	<u>1,074,547.65</u>	<u>1,646,450.81</u>	<u>4,970,429.00</u>
Total Liabilities	<u>3,324,679.81</u>	<u>2,797,631.04</u>	<u>15,333,305.00</u>
<b><u>FUND BALANCES</u></b>			
Non-spendable (per Yearend)	6,400,689.00	10,982,077.00	13,335,406.00
Unrestricted	<u>74,145,059.13</u>	<u>69,629,668.53</u>	<u>24,389,969.00</u>
Total Fund Balance	<u>80,545,748.13</u>	<u>80,611,745.53</u>	<u>37,725,375.00</u>

**Notes:**

- (a) October pro-rata estimates and accrual calculations which may be revised after 2016 Yearend Adjustments.

**Cecil County MD**  
**INCOME TAX RECEIPTS as of**  
**October 31, 2015**  
(Unaudited)

	FISCAL YEAR - 2013		FISCAL YEAR - 2014		FISCAL YEAR - 2015		FISCAL YEAR - 2016	
	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Act Total	Actual	% of Bud Total
SEPTEMBER	610,303	1.2%	\$ 1,195,629	2.4%	\$ 770,924	1.4%	\$ 1,146,884	2.1%
OCTOBER	1,287,901	2.6%	1,253,262	2.5%	1,533,138	2.8%	1,619,757	3.0%
NOVEMBER	11,798,135	23.4%	12,126,445	23.9%	13,101,575	24.3%	-	0.0%
DECEMBER	-	0.0%	74,875	0.1%	132,580	0.2%	-	0.0%
JANUARY	455,851	0.9%	386,140	0.8%	543,243	1.0%	-	0.0%
FEBRUARY	12,102,330	24.0%	11,562,305	22.8%	12,275,431	22.8%	-	0.0%
MARCH	607,052	1.2%	540,449	1.1%	481,943	0.9%	-	0.0%
APRIL	-	0.0%	-	0.0%	-	0.0%	-	0.0%
MAY	9,845,281	19.5%	9,735,487	19.2%	10,019,867	18.6%	-	0.0%
JUNE	9,180,169	18.2%	9,114,121	17.9%	9,513,447	17.6%	-	0.0%
JULY	3,249,821	6.4%	3,243,221	6.4%	3,501,292	6.5%	-	0.0%
AUGUST	1,284,265	2.5%	1,568,445	3.1%	2,080,856	3.9%	-	0.0%
<b>Year to Date</b>	<b>\$ 50,421,108</b>	<b>100.0%</b>	<b>\$ 50,800,381</b>	<b>100.0%</b>	<b>\$ 53,954,296</b>	<b>100.0%</b>	<b>\$ 2,766,641</b>	<b>5.1%</b>
<b>Budget</b>	<b>\$ 48,644,519</b>		<b>\$ 52,139,853</b>		<b>\$ 53,643,746</b>		<b>\$ 53,900,000</b>	
<b>Comparative Year to Year Oct 31</b>	<b>\$ 1,898,204</b>	<b>3.8%</b>	<b>\$ 2,448,891</b>	<b>4.9%</b>	<b>\$ 2,304,062</b>	<b>4.2%</b>	<b>\$ 2,766,641</b>	<b>5.1%</b>

**Notes:**

FY 2016 YTD Actual Receipts % change current year vs. prior year	<b>20.08%</b>
FY 2016 YTD Actual Receipts \$ change current year vs. prior year	<b>\$ 462,579</b>

**Cecil County MD**  
**PERRYVILLE CASINO REVENUES as of**  
**October 31, 2015**  
(Unaudited)

	FISCAL YEAR - 2015				FISCAL YEAR - 2016			
	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Actual Total	Total From Gaming Commission	Town of Perryville's Portion	Cecil County's Portion	% of Budget Total
JULY	\$ 288,451	\$ 100,958	\$ 187,493	8.2%	\$ 326,878	\$ 114,407	\$ 212,470	9.7%
AUGUST	296,979	103,943	193,036	8.4%	305,993	107,098	198,896	9.1%
SEPTEMBER	275,524	96,434	179,091	7.8%	286,227	100,179	186,047	8.5%
OCTOBER	281,020	98,357	182,663	8.0%	289,279	101,248	188,031	8.6%
NOVEMBER	286,598	100,309	186,289	8.1%	-	-	-	0.0%
DECEMBER	286,630	100,320	186,309	8.1%	-	-	-	0.0%
JANUARY	277,821	97,237	180,583	7.9%	-	-	-	0.0%
FEBRUARY	277,857	97,250	180,607	7.9%	-	-	-	0.0%
MARCH	302,267	105,793	196,473	8.6%	-	-	-	0.0%
APRIL	316,782	110,874	205,908	9.0%	-	-	-	0.0%
MAY	333,840	116,844	216,996	9.5%	-	-	-	0.0%
JUNE	302,589	105,906	196,683	8.6%	-	-	-	0.0%
<b>Year to Date</b>	<b>\$ 3,526,358</b>	<b>\$ 1,234,225</b>	<b>\$ 2,292,133</b>	<b>100.0%</b>	<b>\$ 1,208,376</b>	<b>\$ 422,932</b>	<b>\$ 785,444</b>	<b>36.0%</b>
<b>Budget</b>			<b>\$ 2,429,547</b>				<b>\$ 2,184,500</b>	
<b>Comparative Year to Year Oct 31</b>	<b>\$ 1,141,974</b>	<b>\$ 399,691</b>	<b>\$ 742,283</b>	<b>4.5%</b>	<b>\$ 1,208,376</b>	<b>\$ 422,932</b>	<b>\$ 785,444</b>	<b>5.8%</b>

**Notes:**

- (1) October 2015 is an estimate based on the Maryland lottery website.
- (2) The County sends 35% of the gaming commissions to Perryville when received from the State of Maryland.  
The County typically sends the money to Perryville within 2 days of receipt from the State.

**Cecil County MD**  
**Landfill Fund**  
**Revenues & Expenditures by Category**  
**as of Four Months Through 10/31/15**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2015 Actual thru Oct	FY 2016 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2015 vs 2014	FY 2016 Rev Budget Fiscal Year	FY 2016 Actual thru Oct	Favorable / (Unfavorable) thru Oct Annual Budget
<b>Revenues</b>						
Sales & User Fees	2,227,571.11	2,484,299.71	256,728.60	7,270,175.00	2,484,299.71	(4,785,875.29)
Charges for Services	106,413.91	102,105.32	(4,308.59)	275,000.00	102,105.32	(172,894.68)
Discount	(14,182.66)	-	14,182.66	-	-	-
Interest & Penalties	2,045.12	1,293.01	(752.11)	4,850.00	1,293.01	(3,556.99)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	1,000.00	-	(1,000.00)
Contributions & Other	60,212.03	-	(60,212.03)	111,000.00	-	(111,000.00)
<b>Total Revenues</b>	<b>2,382,059.51</b>	<b>2,587,698.04</b>	<b>205,638.53</b>	<b>7,662,025.00</b>	<b>2,587,698.04</b>	<b>(5,074,326.96)</b>
<b>Expenditures</b>						
Salary & Fringe	470,300.66	453,163.87	17,136.79	1,431,332.00	453,163.87	978,168.13
Professional & Related Services	489,575.52	404,448.74	85,126.78	2,110,107.00	404,448.74	1,705,658.26
Supplies & Materials	133,918.65	127,096.01	6,822.64	516,638.00	127,096.01	389,541.99
Utilities	9,448.03	108,678.81	(99,230.78)	292,748.00	108,678.81	184,069.19
Training & Related	7,732.81	999.15	6,733.66	25,200.00	999.15	24,200.85
Depreciation (b)	810,315.53	915,041.67	(104,726.14)	2,745,125.00	915,041.67	1,830,083.33
Transfers & Intergovernment	22,597.35	19,369.16	3,228.19	77,477.00	19,369.16	58,107.84
<b>Total Expenditures</b>	<b>1,943,888.55</b>	<b>2,028,797.41</b>	<b>(84,908.86)</b>	<b>7,198,627.00</b>	<b>2,028,797.41</b>	<b>5,169,829.59</b>
<b>Operating Gain/(Loss)</b>	<b>438,170.96</b>	<b>558,900.63</b>	<b>120,729.67</b>	<b>463,398.00</b>	<b>558,900.63</b>	<b>95,502.63</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	18,146.74	55,151.18	37,004.44	(491,383.00)	55,151.18	546,534.18
Investment Earnings	14.83	3.21	(11.62)	20,000.00	3.21	(19,996.79)
<b>Change in Net Position</b>	<b>456,332.53</b>	<b>614,055.02</b>	<b>157,722.49</b>	<b>(7,985.00)</b> (c)	<b>614,055.02</b>	<b>622,040.02</b>

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation, Depletion & Closure for FY2015 is shown as a percentage of yearend actual and FY2016 as a percentage of budget.
- (c) The FY 2016 budget includes Fund Balance and capital outlay in the change in net position.

**Cecil County MD**  
**Waste Water Fund**  
**Revenues & Expenditures by Category**  
**as of Four Months Through 10/31/15**  
Unaudited

	Current Year vs Prior Year Actual			Current Year Rev Budget vs Actual		
	FY 2015 Actual thru Oct	FY 2016 Actual thru Oct	Favorable / (Unfavorable) thru Oct 2015 vs 2014	FY 2016 Rev Budget Fiscal Year	FY 2016 Actual thru Oct	Favorable / (Unfavorable) thru Oct Annual Budget
<b>Revenues</b>						
Sales & User Fees	1,341,828.65	1,010,465.62	(331,363.03)	4,894,505.00	1,010,465.62	(3,884,039.38)
Interest & Penalties	8,741.33	9,228.89	487.56	45,150.00	9,228.89	(35,921.11)
Federal Grants	-	-	-	-	-	-
State Grants	-	-	-	900,000.00	-	(900,000.00)
Charges for Services	-	-	-	-	-	-
Contributions & Other	0.11	6,780.00	6,779.89	15,780.00	6,780.00	(9,000.00)
<b>Total Revenues</b>	<b>1,350,570.09</b>	<b>1,026,474.51</b>	<b>(324,095.58)</b>	<b>5,855,435.00</b>	<b>1,026,474.51</b>	<b>(4,828,960.49)</b>
<b>Expenditures</b>						
Salary & Fringe	350,596.63	361,037.42	(10,440.79)	1,157,544.00	361,037.42	796,506.58
Professional & Related Services	310,293.77	256,779.55	53,514.22	1,162,130.00	256,779.55	905,350.45
Supplies & Materials	132,936.70	120,649.93	12,286.77	483,784.00	120,649.93	363,134.07
Utilities	121,834.97	130,699.63	(8,864.66)	500,131.00	130,699.63	369,431.37
Training & Related	5,342.06	7,528.62	(2,186.56)	29,000.00	7,528.62	21,471.38
Depreciation (b)	782,503.93	850,666.33	(68,162.40)	2,551,999.00	850,666.33	1,701,332.67
Transfers & Intergovernment	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,703,508.06</b>	<b>1,727,361.48</b>	<b>(23,853.42)</b>	<b>5,884,588.00</b>	<b>1,727,361.48</b>	<b>4,157,226.52</b>
<b>Operating Gain/(Loss)</b>	<b>(352,937.97)</b>	<b>(700,886.97)</b>	<b>(347,949.00)</b>	<b>(29,153.00)</b>	<b>(700,886.97)</b>	<b>(671,733.97)</b>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Expense	-	(402,115.63)	(402,115.63)	(631,609.00)	(402,115.63)	229,493.37
Bond Issue Expense	-	(122,591.36)	(122,591.36)	(63,781.00)	(122,591.36)	(58,810.36)
Investment Earnings	42.90	56.00	13.10	4,800.00	56.00	(4,744.00)
<b>Capital Contributions</b>						
Connection Fees	318,778.33	373,587.55	54,809.22	996,000.00	373,587.55	(622,412.45)
<b>Change in Net Position</b>	<b>(34,116.74)</b>	<b>(851,950.41)</b>	<b>(817,833.67)</b>	<b>276,257.00</b> (c)	<b>(851,950.41)</b>	<b>(1,128,207.41)</b>

**Notes:**

- (a) Budget numbers are presented as full year budget and are not prorated for year to date comparison
- (b) Depreciation for FY2015 is shown as a percentage of yearend actual and FY2016 as a percentage of budget.
- (c) The FY 2016 budget includes Fund Balance and capital outlay in the change in net position.